MINISTRY OF SOCIAL SECURITY, NATIONAL SOLIDARITY, SENIOR CITIZENS
WELFARE & REFORM INSTITUTIONS

INTRODUCTION

1. The National Pensions Scheme (NPS) has been introduced since 1976. It is based on a two-tier system in which Government finances payment of the universal basic pensions whilst earnings-related contributory benefits are paid to insured persons or their dependents, on basis of contributions paid to the scheme by the insured persons and their employers.

2. Obligations under the Law

The provisions of the National Pensions Act 1976, National Savings Fund Act 1995 and Human Resource Development Act 2003 require all persons or business entities, having in their employ insured persons to register themselves as employers and pay contributions to the National Pensions Fund (NPF), National Savings Fund (NSF) and training levy to the Human Resource Development Council at the specified rates.

3. Registration of Employers

As from 1 October 2006, under the Business Facilitation (Miscellaneous) Act 2006, employers would no longer be required to call at the Offices of the Ministry for registration. Once they are registered with the Registrar of Businesses, the Ministry would automatically register them based on information available on the Central Business Registration Database (CBRD).

A certificate of Registration would be sent to the employer by post or by e-mail (with attachment).

Available on Web site of the Ministry

- National Pensions Act, 1976
- National Savings Fund Act, 1995
- Brief to employers on NPS, NSF and Training Levy
- Specifications for submission of returns on floppy/Cd Rom
- Guide to CNP Users for e-filing and e-payment of contributions and levy
- Contributions Table
- Minimum and maximum remuneration on which contributions are payable

Downloadable Forms

- CC19 (a) and (b) for submission of monthly returns
- Application form to join the Contributions Network Project (CNP)
- Bin 17 (Notification of industrial accidents by employer)

Web site: http://socialsecurity.gov.mu